

भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II—खण्ड I

PART II—Section I

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW

(Legislative Department)

New Delhi, the 14th August, 1967/Sravana 23, 1889 (Saka)

The following Act of Parliament received the assent of the President on the 13th August, 1967, and is hereby published for general information:—

THE TEA (AMENDMENT) ACT, 1967

No. 21 OF 1967

[13th August, 1967]

An Act further to amend the Tea Act, 1953.

Be it enacted by Parliament in the Eighteenth Year of the Republic of India as follows:—

1. This Act may be called the Tea (Amendment) Act, 1967.

Short
title.

29 of 1953.

2. In the Tea Act, 1953 (hereinafter referred to as the principal Act), in the long title, for the words "levy a customs duty on tea exported from India", the words "levy a duty of excise on tea produced in India" shall be substituted.

Amend-
ment of
long title.

Amend-
ment of
section 3. **3.** In section 3 of the principal Act, in clause (c), for the words
"the customs-duty", the words "the duty of excise" shall be
substituted.

Substi-
tution of
new
section
for
section 25.
Imposition
of cess
on tea
produced
in India. **4.** For section 25 of the principal Act, the following section shall
be substituted, namely:—

"25. (1) There shall be levied and collected as a cess for the
purposes of this Act a duty of excise on all tea produced in
India at the rate of four paise per kilogram :

Provided that the Central Government may from time to
time fix, by notification in the Official Gazette, a higher rate,
not exceeding 8.8 paise per kilogram, at which the duty of excise
shall be levied and collected.

(2) The duty of excise levied under sub-section (1) shall be
in addition to the duty of excise leviable on tea under the Central
Excises and Salt Act, 1944, or any other law for the time being 1 of 1944.
in force.

(3) The provisions of the Central Excises and Salt Act, 1944, 1 of 1944.
and the rules made thereunder, including those relating to refund
and exemption from duty, shall, so far as may be, apply in
relation to the levy and collection of the duty of excise under
this section as they apply in relation to the levy and collection
of the duty of excise on tea under the said Act."

S. P. SEN-VARMA,
Secy. to the Govt. of India.